

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2010 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information		
For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010			
A This return/report is for:	☐ a multiemployer plan;	☐ a multiple-employer plan; or	
	☒ a single-employer plan;	☐ a DFE (specify) ____	
B This return/report is:	☐ the first return/report;	☐ the final return/report;	
	☐ an amended return/report;	☐ a short plan year return/report (less than 12 months).	
C If the plan is a collectively-bargained plan, check here.	☒		
D Check box if filing under:	☒ Form 5558;	☐ automatic extension;	☐ the DFVC program;
	☐ special extension (enter description)		

Part II	Basic Plan Information —enter all requested information		
1a Name of plan THE AKRON EQUIPMENT COMPANY RETIREMENT PLAN FOR UNION EMPLOYEES 2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) AKRON EQUIPMENT COMPANY 3522 MANCHESTER ROAD AKRON, OH 44319	1b Three-digit plan number (PN) ►	001	
	1c Effective date of plan	07/01/1959	
	2b Employer Identification Number (EIN)	34-0057760	
	2c Sponsor's telephone number	330-645-3780	
	2d Business code (see instructions)	332900	

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/17/2011	GARY A. HILL, PRESIDENT
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") AKRON EQUIPMENT COMPANY 3522 MANCHESTER ROAD AKRON, OH 44319	3b Administrator's EIN 34-0057760 3c Administrator's telephone number 330-645-3780
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	155
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	0
b Retired or separated participants receiving benefits.....	6b	80
c Other retired or separated participants entitled to future benefits.....	6c	45
d Subtotal. Add lines 6a , 6b , and 6c	6d	125
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	30
f Total. Add lines 6d and 6e	6f	155
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 1B 1G 3H 1I

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) ☒ **R** (Retirement Plan Information)
 (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
 (3) ☒ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1) ☒ **H** (Financial Information)
 (2) ☐ **I** (Financial Information – Small Plan)
 (3) ☐ **A** (Insurance Information)
 (4) ☒ **C** (Service Provider Information)
 (5) ☒ **D** (DFE/Participating Plan Information)
 (6) ☐ **G** (Financial Transaction Schedules)

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2010 This Form is Open to Public Inspection
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>THE AKRON EQUIPMENT COMPANY RETIREMENT PLAN FOR UNION EMPLOYEES</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>AKRON EQUIPMENT COMPANY</u>	D Employer Identification Number (EIN) <u>34-0057760</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2010</u>
2	Assets:
a	Market value 2a <u>2983055</u>
b	Actuarial value 2b <u>3281080</u>
3	Funding target/participant count breakdown
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>107</u> <u>3363382</u>
b	For terminated vested participants 3b <u>48</u> <u>1070927</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>0</u>
(2)	Vested benefits 3c(2) <u>0</u>
(3)	Total active 3c(3) <u>0</u>
d	Total 3d <u>155</u> <u>4434309</u>
4	If the plan is at-risk, check the box and complete items (a) and (b) ☐
a	Funding target disregarding prescribed at-risk assumptions 4a
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor 4b
5	Effective interest rate 5 <u>6.59</u> %
6	Target normal cost 6 <u>29112</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	<u>10/04/2011</u>
Signature of actuary	Date
<u>FRANK T. VEDEGYS, FSA</u>	<u>11-04752</u>
Type or print name of actuary	Most recent enrollment number
<u>CBIZ BENEFITS & INSURANCE, INC.</u>	<u>216-447-9000</u>
Firm name	Telephone number (including area code)
<u>6050 OAK TREE BLVD, SUITE 500</u> <u>CLEVELAND, OH 44131</u>	
Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2010
v.092308.1

Part II Beginning of year carryover and prefunding balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	0	37
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9 Amount remaining (Item 7 minus item 8).....	0	37
10 Interest on item 9 using prior year's actual return of <u>15.66</u> %		6
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		0
b Interest on (a) using prior year's effective rate of <u>8.30</u> %		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance.....		0
12 Reduction in balances due to elections or deemed elections.....	0	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	0	43

Part III Funding percentages		
14 Funding target attainment percentage.....	14	73.99 %
15 Adjusted funding target attainment percentage.....	15	73.99 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	77.93 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ►			18(b)	0	18(c)
				0	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	0
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No		
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☒ No		
c If 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of Quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
0	0	0
(4) 4th		
0		

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:				
a Segment rates:	1st segment: 5.03 %	2nd segment: 6.73 %	3rd segment: 6.82 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☐ Yes ☒ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	28	167059
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30	167059

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	29112
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	1153272	229013
b Waiver amortization installment		0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	258125
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35).....	36	258125
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	0
38 Interest-adjusted excess contributions for current year (see instructions).....	38	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	258125
40 Unpaid minimum required contribution for all years	40	425184

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2010
		This Form is Open to Public Inspection.

For calendar plan year 2010 or fiscal plan year beginning **01/01/2010** and ending **12/31/2010**

A Name of plan THE AKRON EQUIPMENT COMPANY RETIREMENT PLAN FOR UNION EMPLOYEES	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 AKRON EQUIPMENT COMPANY	D Employer Identification Number (EIN) 34-0057760	

Part I	Service Provider Information (see instructions)
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You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
WILMINGTON TRUST RETIREMENT	2800 NORTH CENTRAL AVENUE SUITE 900 PHOENIX, AZ 85004
51-0099033	

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation
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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

CBIZ BENEFITS & INSURANCE

31-1582098

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	ACTUARY	9590	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

UBS FIANACIAL SERVICES INC.

13-2638166

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
19 21 51	INVESTMENT MANAGER	9658	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

WILMINGTON TRUST FIDUCIARY SVC CO

26-3523944

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
19 21 51	INVESTMENT MANAGER	13832	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III	Termination Information on Accountants and Enrolled Actuaries (see instructions) (complete as many entries as needed)
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a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN;
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN;
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2010 This Form is Open to Public Inspection.
For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan THE AKRON EQUIPMENT COMPANY RETIREMENT PLAN FOR UNION EMPLOYEES	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 AKRON EQUIPMENT COMPANY	D Employer Identification Number (EIN) 34-0057760	
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)		
a Name of MTIA, CCT, PSA, or 103-12 IE: WTFSC FIXED INCOME INDEX		
b Name of sponsor of entity listed in (a): UBS FIDUCIARY TRUST COMPANY		
c EIN-PN 26-3783732-927	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 441390
a Name of MTIA, CCT, PSA, or 103-12 IE: WTFSC INTERMEDIATE FIXED INCOME		
b Name of sponsor of entity listed in (a): UBS FIDUCIARY TRUST COMPANY		
c EIN-PN 26-3783383-908	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 441807
a Name of MTIA, CCT, PSA, or 103-12 IE: WTFSC MID-CAP FUNDAMENTAL VALUE		
b Name of sponsor of entity listed in (a): UBS FIDUCIARY TRUST COMPANY		
c EIN-PN 26-3783919-945	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 55130
a Name of MTIA, CCT, PSA, or 103-12 IE: WTFSC MID-CAP GROWTH PORTFOLIO		
b Name of sponsor of entity listed in (a): UBS FIDUCIARY TRUST COMPANY		
c EIN-PN 26-3783748-929	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 57443
a Name of MTIA, CCT, PSA, or 103-12 IE: WTFSC LARGE CO DOMESTIC GROWTH		
b Name of sponsor of entity listed in (a): UBS FIDUCIARY TRUST COMPANY		
c EIN-PN 26-3783775-932	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 227409
a Name of MTIA, CCT, PSA, or 103-12 IE: WTFSC LARGE CO VALUE		
b Name of sponsor of entity listed in (a): UBS FIDUCIARY TRUST COMPANY		
c EIN-PN 26-3783374-907	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 217809
a Name of MTIA, CCT, PSA, or 103-12 IE: WTFSC MULTI-ASSET		
b Name of sponsor of entity listed in (a): UBS FIDUCIARY TRUST COMPANY		
c EIN-PN 26-3783885-940	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 136074

a Name of MTIA, CCT, PSA, or 103-12 IE: WTFSC SHORT DURATION PORTFOLIO**b** Name of sponsor of entity listed in (a): UBS FIDUCIARY TRUST COMPANY

c EIN-PN 26-3783890-941	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 440233
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a Name of MTIA, CCT, PSA, or 103-12 IE: WTFSC SMALL CO GROWTH PORTFOLIO**b** Name of sponsor of entity listed in (a): UBS FIDUCIARY TRUST COMPANY

c EIN-PN 26-3783319-901	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 62103
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a Name of MTIA, CCT, PSA, or 103-12 IE: WTFSC SMALL CO VALUE PORTFOLIO**b** Name of sponsor of entity listed in (a): UBS FIDUCIARY TRUST COMPANY

c EIN-PN 26-3783724-926	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 55851
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a Name of MTIA, CCT, PSA, or 103-12 IE: WTFSC STRATEGIC BOND PORTFOLIO**b** Name of sponsor of entity listed in (a): UBS FIDUCIARY TRUST COMPANY

c EIN-PN 26-3783650-914	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 383815
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a Name of MTIA, CCT, PSA, or 103-12 IE: WTFSC INTERNATIONAL CORE PORTFOLIO**b** Name of sponsor of entity listed in (a): UBS FIDUCIARY TRUST COMPANY

c EIN-PN 26-3783876-939	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 56079
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2010
		This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan THE AKRON EQUIPMENT COMPANY RETIREMENT PLAN FOR UNION EMPLOYEES	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 AKRON EQUIPMENT COMPANY	D Employer Identification Number (EIN) 34-0057760	

Part I	Asset and Liability Statement
---------------	--------------------------------------

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	15688	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)	2802476	2575143
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	2818164	2575143

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	29633	27829
k Total liabilities (add all amounts in lines 1g through 1j)	1k	29633	27829

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	2788531	2547314
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		0

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0

(3) Rents	2b(3)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B).....	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		188164
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		7004
d Total income. Add all income amounts in column (b) and enter total.....	2d		195168

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	380730	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		380730
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)	9590	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	23489	
(4) Other	2i(4)	22576	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		55655
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		436385

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		-241217
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: APPLE GROWTH PARTNERS

(2) EIN: 34-1082617

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

- 4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

- 5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If yes, enter the amount of any plan assets that reverted to the employer this year ☐ Yes ☒ No Amount:

- 5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)

5b(2) EIN(s)	5b(3) PN(s)

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2010 This Form is Open to Public Inspection.
For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan THE AKRON EQUIPMENT COMPANY RETIREMENT PLAN FOR UNION EMPLOYEES		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 AKRON EQUIPMENT COMPANY		D Employer Identification Number (EIN) 34-0057760
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): _____ Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3 0
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?..... ☐ Yes ☒ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year		6a
b Enter the amount contributed by the employer to the plan for this plan year		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?..... ☐ Yes ☐ No ☒ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☒ No		
Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No		
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.		
Schedule R (Form 5500) 2010 v.092308.1		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

- 19** If the total number of participants is 1,000 or more, complete items (a) through (c)

- a** Enter the percentage of plan assets held as:

Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

- b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

- c** What duration measure was used to calculate item 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

Independent Auditors' Report

The Akron Equipment Company
Retirement Plan for Union Employees
Board of Administration
Akron, Ohio 44319

We were engaged to audit the accompanying Statements of Net Assets Available for Benefits of The Akron Equipment Company Retirement Plan for Union Employees (the "Plan") as of December 31, 2010 and 2009, and the related Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2010 and the supplemental schedules of (1) Schedule H, line 4i- Schedule of Assets Held (At End of Year), and (2) Schedule H, line 4j- Schedule of Reportable Transactions as of or for the year ended December 31, 2010. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note C, which was certified by the Wilmington Trust Fiduciary Services Company ("Wilmington Trust"), the custodian of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained certifications from the custodian as of and for the years ended December 31, 2010 and 2009, that the information provided to the Plan administrator by custodian is complete and accurate.

The accompanying financial statements have been prepared assuming that the Plan will continue as a going concern. As discussed in Note M to the financial statements, the Plan sponsor is actively for sale and in the process of liquidating assets. The Plan also has a significant unfunded obligation for benefit payments as of December 31, 2010 and 2009. These conditions raise substantial doubt about the Plan's ability to continue as a going concern. Management's plans in regard to these matters are also described in Note M. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Because of the significance of the uncertainty described in the preceding paragraph and of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



Akron, Ohio
October 14, 2011
Healthy Growth.

The Akron Equipment Company Retirement Plan for Union Employees
Statements of Net Assets Available for Benefits

	December 31,	
	2010	2009
ASSETS		
Investments, at fair value:		
Collective trust funds	\$ 2,575,143	\$ 2,802,476
Benefit payment in transit	-	32,348
Total assets	<u>2,575,143</u>	<u>2,834,824</u>
LIABILITIES		
Cash overdraft	27,829	13,945
Total liabilities	<u>27,829</u>	<u>13,945</u>
Net assets available for benefits	<u><u>\$ 2,547,314</u></u>	<u><u>\$ 2,820,879</u></u>

The Akron Equipment Company Retirement Plan for Union Employees

Statement of Changes in Net Assets Available for Benefits

	For the Year Ended December 31, <u>2010</u>
Additions to net assets attributable to:	
Investment income (loss)	
Other income	\$ 7,004
Net appreciation in fair value of investments	218,137
Realized loss	(29,973)
Total additions net of investment losses	<u>195,168</u>
Deductions from net assets attributable to:	
Benefits paid directly to participants	413,078
Administrative fees	55,655
Total deductions	<u>468,733</u>
Net decrease in net assets available for benefits	(273,565)
Net assets available for benefits, beginning of year	<u>2,820,879</u>
Net assets available for benefits, end of year	<u><u>\$ 2,547,314</u></u>

The Akron Equipment Company
Retirement Plan for Union Employees
Notes to the Financial Statements
December 31, 2010 and 2009

A. GENERAL DESCRIPTION AND OPERATION OF THE PLAN

The following brief description of The Akron Equipment Company (the "Company") Retirement Plan for Union Employees (the "Plan") is provided for general information purposes only. Participants should refer to the Plan document and all subsequent amendments for more complete information.

General - The Retirement Plan was established July 1, 1959. Effective January 1, 2001, the Company split the Plan into two separate plans, one for active union employees and a spin-off plan for all other employees. The Akron Equipment Company Retirement Plan (Basic) became The Akron Equipment Company Retirement Plan for Union Employees. Benefit accruals were frozen or ceased under the spin-off plan. All participants became vested and were provided with the notice required by ERISA advising the participants that benefit accruals had ceased effective January 1, 2001.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

Contributions and Funding - Akron Equipment Company's funding policy has been to contribute an amount equal to the minimum required employer contribution under ERISA. The Company reserved the right to increase its contribution above the minimum if appropriate to its tax and cash position and the Plan's funded status.

Participation - The Plan is a noncontributory plan. An employee became a participant in the Plan following attainment of age 21 and completion of 1,000 hours of service in an employment year.

Due to the closing of the Akron Equipment tire molding plant in 2002 and the resulting lay-offs of union employees, there have been no active participants in the Plan since the year ended December 31, 2002.

The following are eligibility provisions for benefits:

Normal Retirement Date - First of the month next following the attainment of age 65 with five years of vesting service.

Early Retirement Date - The first day of any month coinciding with or following the date as of which a participant has attained age 60, completed five or more years of eligibility service and retired, but prior to his normal retirement date.

Disability Retirement Date - Totally and permanently disabled participants with at least ten years of eligibility service who are less than age 65.

Terminations - All participants who terminate employment after completing five or more years of eligibility service become vested.

Normal retirement benefits are calculated by multiplying credited service years by the unit of monthly benefit in effect on the termination date.

The Akron Equipment Company
Retirement Plan for Union Employees
Notes to the Financial Statements
December 31, 2010 and 2009

In addition to the normal benefit, the Plan provides for reduced benefits, continuing beyond the death of the participant, to his beneficiary.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The accompanying financial statements are prepared on the accrual method of accounting and in accordance with accounting principles generally accepted in the United States of America.

Use of Estimates - The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, disclosure of contingent assets, liabilities and the actuarial present value of accumulated benefits at the date of the financial statements. Actual results could differ from those estimates.

Investment Valuation and Income Recognition - The Plan's investments are stated at aggregate fair value, which is determined based on the closing price reported on the last business day of the Plan year as follows:

Collective Trust Funds

Market values of units held in collective trust funds are determined daily by the trustee of the funds based on reported redemption values as determined by Wilmington Trust.

Investment Transactions

Purchases and sales of securities are recorded on a trade-date basis.

Investment Income

Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as those held at the end of the year.

Actuarial Present Value of Accumulated Plan Benefits - Accumulated plan benefits (see Note D) are those future periodic payments that are attributable under the Plan's provisions to the service participants have rendered to the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated participants or their legal spouses, (b) legal spouses of participants who have died, and (c) present participants or legal spouses. Benefits to be provided via annuity contracts excluded from plan assets are excluded from accumulated plan benefits.

Benefit Payments - Benefit payments to participants are recorded upon distribution.

Administrative Expenses - Administrative expenses consisting of actuarial and custodian fees are paid by the Plan. All other expenses of maintaining the Plan are paid by the Company.

The Akron Equipment Company
Retirement Plan for Union Employees
Notes to the Financial Statements
December 31, 2010 and 2009

C. FINANCIAL DATA CERTIFIED BY THE PLAN'S CUSTODIAN

The Wilmington Trust, the custodian of the Plan, has issued a certification of the Plan's assets as to the completeness and accuracy of the investments. Such information includes the composition and current value of the investments reported in the Statements of Net Assets Available for Benefits and the related investment income reported in the Statements of Changes in Net Assets Available for Benefits. No auditing procedures were performed by the independent public accountants with respect to the information certified as complete and accurate by the custodian.

D. ACCUMULATED PLAN BENEFITS

The actuarial present value of accumulated plan benefits was determined by CBIZ Benefits & Insurance Services, Inc. for the years ended December 31, 2010 and 2009. The actuarial present value of accumulated plan benefits is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The accumulated benefit obligation as of the beginning of each plan year is as follows:

	December 31,	
	2010	2009
Actuarial present value of accumulated plan benefits		
Vested benefits:		
Participants currently receiving payments	\$ 3,358,699	\$ 3,363,382
Other participants	1,152,296	1,070,927
Total actuarial present value of accumulated plan benefits	<u>\$ 4,510,995</u>	<u>\$ 4,434,309</u>

A reconciliation of the change in the actuarial present value of accumulated plan benefits since the beginning of the Plan year, as determined by the Plan's actuary, is as follows:

Actuarial present value of accumulated plan benefits as of December 31, 2009	\$ 4,434,309
Increase (decrease) during the year attributed to:	
Change in assumptions	181,584
Benefits accumulated and non-investment experience	15,596
Decrease in the discount period	260,156
Benefits paid net of amount in transit as of December 31, 2009 (see Note O)	(380,650)
Net increase	<u>76,686</u>
Actuarial present value of accumulated plan benefits as of December 31, 2010	<u>\$ 4,510,995</u>

The Akron Equipment Company
Retirement Plan for Union Employees
Notes to the Financial Statements
December 31, 2010 and 2009

Significant assumptions underlying the actuarial computations are as follows:

Segmented Interest Rates	3.78% 1st Segment Rate 6.31% 2nd Segment Rate 6.57% 3rd Segment Rate
Mortality Rates	2011 Combined Mortality for healthy lives Disability Mortality per IRS Rev. Ruling 96-7 for Disabled
Retirement Age	Age 65
Form of payment	Straight Life Annuity
Employees excluded	Those not eligible to participate
Marriage	85% of actives are assumed to be married. Wives are assumed to be three years younger than their husbands
Actuarial Value of Assets	The Actuarial Value of Assets (AVA) must be within 10% of the Market Value of Assets on the valuation date and no more than 24 months of past experience can be recognized in the smoothing process.
Changes since prior year	The mortality table has been updated as required and the Segment Rates for the October before the valuation date has been utilized for the current and prior valuation.

These actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

E. CONTRIBUTION RECEIVABLE

Effective for Plan years beginning in 2008, the Pension Protection Act of 2006 replaced the funding standard account requirement with a single minimum required contribution calculation. On December 23, 2008, the Worker, Retiree, and Employer Recovery Act of 2008 (the Recovery Act) was signed into law. The Recovery Act provides sponsors of single-employer defined benefit plans temporary relief from certain minimum funding requirements by revising the funding targets for 2008, 2009, and 2010. Sponsors of single-employer defined benefit plans are required to calculate the minimum required contribution as of the valuation date and increase with interest until completely paid. The minimum required contributions for the years ended December 31, 2010 and 2009 of \$295,569 and \$222,836, respectively, were not funded as of the date of this report. Employer contribution receivable is presented net of an allowance for the required contribution of \$295,569 and \$222,836 at December 31, 2010 and 2009, respectively.

The Akron Equipment Company
Retirement Plan for Union Employees
Notes to the Financial Statements
December 31, 2010 and 2009

F. PLAN TERMINATION

In the event the Plan terminates, the net assets of the Plan are to be allocated as prescribed by the ERISA of 1974 and regulations issued pursuant thereto, generally to provide the following benefits in the order indicated:

- (1) Benefits participants have been receiving, or would have been receiving if they had retired at normal retirement age, for at least three years. The priority attached only the lowest benefit level under the Plan during the five years prior to retirement. For those actually retired for three or more years, the priority applies only the lowest benefit level in effect during the most recent three-year period.
- (2) Other vested benefits insured by the Pension Benefit Guaranty Corporation, a U.S. Government agency, up to the applicable limits.
- (3) All other vested and non-vested benefits.

Benefits to be provided via annuity contracts under which AXA Equitable Life Insurance Company is obligated to pay would be excluded for allocation purposes.

G. RISK AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the Statements of Net Assets Available for Benefits.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

The Akron Equipment Company
Retirement Plan for Union Employees
Notes to the Financial Statements
December 31, 2010 and 2009

H. INVESTMENTS (UNAUDITED)

The fair value of individual investments that represent 5% or more of the Plan's net assets are as follows:

	2010	2009
Fixed Income Index Portfolio	\$ 441,390	\$ 274,348
Intermediate Fixed Income Portfolio	441,807	384,099
International Core Portfolio	*	195,249
International Growth Portfolio	*	178,982
International Value Portfolio	*	183,857
Large Co Domestic Growth Portfolio	227,409	259,389
Large Co Value Portfolio	217,809	257,108
Multi-Asset Portfolio	*	449,849
Strategic Bond Portfolio	383,815	390,778
Short Duration Portfolio	440,233	*

* Investment does not represent 5% or more of the Plan's assets

During 2010, the Plan's collective trust investments (including investments purchased, sold, as well as held during the year) appreciated in value by \$218,137.

I. FAIR VALUE MEASUREMENTS

The Financial Accounting Standards Board ("FASB") issued guidance on *Fair Value Measurements*. The guidance defines fair value and provides a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in inactive markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

The Akron Equipment Company
Retirement Plan for Union Employees
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December 31, 2010 and 2009

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2010 and 2009.

Collective Trust Funds: Market values of units held in collective trust funds are determined daily by the trustee of the funds based on reported redemption values as determined by Wilmington Trust.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2010.

	<u>Level 2</u>
Collective trust funds:	
Equity funds	\$ 1,613,447
Fixed income funds	825,622
Asset allocation funds	<u>136,074</u>
Total assets at fair value	\$ <u>2,575,143</u>

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2009.

	<u>Level 2</u>
Collective trust funds:	
Equity funds	\$ 1,303,402
Fixed income funds	1,049,225
Asset allocation funds	<u>449,849</u>
Total assets at fair value	\$ <u>2,802,476</u>

The Akron Equipment Company
Retirement Plan for Union Employees
Notes to the Financial Statements
December 31, 2010 and 2009

J. INCOME TAX STATUS

The Plan has received a determination letter from the Internal Revenue Service dated October 31, 2002, stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code (IRC) and, therefore, the related trust is exempt from taxation. The Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code and has no income subject to unrelated business income tax.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the organization has taken an uncertain position that more likely than not would be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2010, there are no uncertain positions taken or expected to be taken, that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2006.

K. RELATED-PARTY TRANSACTIONS

The Company, as Plan sponsor, absorbs administrative and audit fees of the Plan. Amounts paid totaled \$4,750 and \$4,500 for the years ended December 31, 2010 and 2009, respectively.

L. PLAN AMENDMENTS

On December 22, 2009, the Plan adopted an amendment to reflect recent law changes.

M. GOING CONCERN UNCERTAINTIES

The Plan sponsor has incurred significant losses from operations for the years ended December 31, 2010 and 2009, which has raised questions about the Plan sponsor's ability to continue as a going concern. The January 1, 2011 actuarial report at Section VI - Determination of "At Risk Status" determined that the Plan was considered not at risk. As a result of the significant losses incurred, the Plan sponsor has been actively for sale and liquidating assets in order to satisfy debt and obligations. The financial statements do not include any adjustments that might be necessary if the Plan is unable to continue as a going concern. See Note E.

N. CASH OVERDRAFT

The plan sponsor did not sell enough investments to cover benefit payments which caused a cash overdraft of \$27,829 and \$13,945 as of December 31, 2010 and 2009, respectively. The Plan has adequate investments in collective trust funds to cover the overdraft at December 31, 2010 and 2009.

The Akron Equipment Company
Retirement Plan for Union Employees
Notes to the Financial Statements
December 31, 2010 and 2009

O. RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

The following is a reconciliation of total deductions per the financial statements to total expenses per the Form 5500 as of December 31, 2010:

	<u>2010</u>
Total deductions	\$ 468,733
Less benefit payments in transit as of December 31, 2009	<u>(32,348)</u>
Total expenses	<u>\$ 436,385</u>

The following is a reconciliation of the net assets available for benefits per the financial statements to net assets per the Form 5500 as of December 31, 2009:

	<u>2009</u>
Net assets available for benefits per the financial statements	\$ 2,820,879
Adjustment for benefit payment in transit	<u>(32,348)</u>
Net assets per Form 5500	<u>\$ 2,788,531</u>

P. SUBSEQUENT EVENTS

The Plan's assets may include investments that are backed by or invested in securities with contractual cash flows such as collateralized or commercial mortgage backed securities. Credit ratings of U.S. and foreign governmental obligations and certain insurance companies have been downgraded and the market has experienced significant volatility. The value, liquidity and related income of the Plan's investments may be adversely affected by shifts in the market's perception of the issuers or changes in interest rates.

Subsequent events have been evaluated through October 14, 2011, which is the date the financial statements were available to be issued.

The Akron Equipment Company Retirement Plan for Union Employees

Schedule H - Line 4i

Schedule of Assets (Held at End of Year)

EIN - 34-0057760

Plan Number: 001

December 31, 2010
(Unaudited)

<u>(a)</u>	<u>(b)</u> Identity of issue, borrower, lessor, or similar party	<u>(c)</u> Description of investment including maturity date, rate of interest, collateral, par, or maturity value	<u>(d)</u> Cost	<u>(e)</u> Current value
*	Intermediate Fixed Income Portfolio	Collective Trust Fund	\$ 400,692	\$ 441,807
*	Fixed Income Index Portfolio	Collective Trust Fund	403,110	441,390
*	Short Duration Portfolio	Collective Trust Fund	431,472	440,233
*	Strategic Bond Portfolio	Collective Trust Fund	314,436	383,815
*	Large Co Domestic Growth Portfolio	Collective Trust Fund	208,177	227,409
*	Large Co Value Portfolio	Collective Trust Fund	218,741	217,809
*	Multi-Asset Portfolio	Collective Trust Fund	124,688	136,074
*	Small Co Growth Portfolio	Collective Trust Fund	46,010	62,103
*	Mid-Cap Growth Portfolio	Collective Trust Fund	48,068	57,443
*	International Core Portfolio	Collective Trust Fund	49,847	56,079
*	Small Co Value Portfolio	Collective Trust Fund	44,930	55,851
*	Mid-Cap Fundamental Value Portfolio	Collective Trust Fund	47,452	55,130
			<u>\$ 2,337,623</u>	<u>\$ 2,575,143</u>

* Denotes a party-in-interest to the Plan

The Akron Equipment Company Retirement Plan for Union Employees

Schedule H - Line 4j

Schedule of Reportable Transactions

EIN - 34-0057760

Plan Number: 001

December 31, 2010
(Unaudited)

<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(h)</u>	<u>(i)</u>
Identity of party involved	Description of asset	Purchase price	Selling price	Cost of asset	Current value of asset on transaction date	Net gain or (loss)
Wilmington Trust	Fixed Income Index Portfolio Fund	\$ 206,525	\$ -	\$ -	\$ 206,525	\$ -
Wilmington Trust	International Growth Portfolio Fund	-	166,678	203,106	166,678	(36,428)
Wilmington Trust	International Value Portfolio Fund	-	164,601	197,625	164,601	(33,024)
Wilmington Trust	Multi-Asset Portfolio Fund	-	326,303	350,620	326,303	(24,317)
Wilmington Trust	Short Duration Portfolio Fund	474,807	-	-	474,807	-

Columns E, "Lease Rental", and F, "Expenses incurred with transaction" have been omitted because there is nothing to report

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2010**This Form is Open to Public
Inspection**

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

▶ **Round off amounts to nearest dollar.**▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

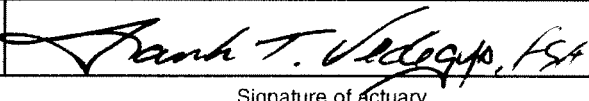
A Name of plan The Akron Equipment Company Retirement Plan For Union Employees	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Akron Equipment Company	D Employer Identification Number (EIN) 34-0057760
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I Basic Information

1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2010</u>		
2 Assets:		
a Market value	2a	2,983,055
b Actuarial value	2b	3,281,080
3 Funding target/participant count breakdown	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a 107	3,363,382
b For terminated vested participants	3b 48	1,070,927
c For active participants:		
(1) Non-vested benefits	3c(1)	0
(2) Vested benefits	3c(2)	0
(3) Total active	3c(3) 0	0
d Total	3d 155	4,434,309
4 If the plan is at-risk, check the box and complete items (a) and (b) ☐		
a Funding target disregarding prescribed at-risk assumptions	4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b	
5 Effective interest rate	5	6.59 %
6 Target normal cost	6	29,112

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		<u>10/4/11</u>
Signature of actuary		Date
Frank T. Vedegys, FSA		11-04752
Type or print name of actuary		Most recent enrollment number
CBIZ Benefits & Insurance, Inc.		(216) 447-9000
Firm name		Telephone number (including area code)
6050 Oak Tree Blvd, Suite 500		
Cleveland OH 44131		
Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2010
v.092308.1

Part II Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	0	37
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9 Amount remaining (Item 7 minus item 8).....	0	37
10 Interest on item 9 using prior year's actual return of <u>15.66</u> %		6
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		0
b Interest on (a) using prior year's effective rate of <u>8.30</u> %		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance.....		0
12 Reduction in balances due to elections or deemed elections.....	0	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	0	43

Part III Funding percentages

14 Funding target attainment percentage.....	14	73.99 %
15 Adjusted funding target attainment percentage.....	15	73.99 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	77.93 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and liquidity shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ►			18(b)	0	18(c) 0

19 Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contribution from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	0

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No
- b** If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☒ No
- c** If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:			
a Segment rates:	1st segment: 5.03 %	2nd segment: 6.73 %	3rd segment: 6.82 %
			☐ N/A, full yield curve used
b Applicable month (enter code)			21b 4
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	28	167,059
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30	167,059

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	29,112
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	1,153,272	229,013
b Waiver amortization installment		0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)	34	258,125
35 Balances used to offset funding requirement	Carryover balance	Prefunding balance
	0	0
36 Additional cash requirement (item 34 minus item 35)	36	258,125
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	37	0
38 Interest-adjusted excess contributions for current year (see instructions)	38	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	39	258,125
40 Unpaid minimum required contribution for all years	40	425,184

**Schedule SB, Part V –
Statement of Actuarial Assumptions/Methods**

Segmented Interest Rates	5.03% 1 st Segment Rate 6.73% 2 nd Segment Rate 6.82% 3 rd Segment Rate
Mortality Rates	2010 Combined Mortality for healthy lives Disability Mortality per IRS Rev. Ruling 96-7 for Disabled
Retirement Age	Age 65
Form of payment	Straight Life Annuity.
Employees excluded	Those not eligible to participate.
Marriage	85% of actives are assumed to be married. Wives are assumed to be three years younger than their husbands.
Actuarial Value of Assets	Actuarial Value of Assets – The Actuarial Value of Assets (AVA) must be within 10% of the Market Value of Assets on the valuation date and no more than 24 months of past experience can be recognized in the smoothing process.
Changes since prior year	The mortality table has been updated as required and the Full yield curve for the October before the valuation date has been utilized for the current and prior valuation.
Changes since prior year	The funding method, mortality table and interest rates were changed to comply with the Pension Protection Act of 2006.

**Schedule SB, Part V –
Summary of Plan Provisions**

- | | |
|-----------------------------------|---|
| 1. <u>Anniversary Date</u> | January 1 |
| 2. <u>Eligibility</u> | Participate on January 1 or July 1 following attainment of age 21 and completion of 1,000 hours of service. |
| 3. <u>Credited Service</u> | No credited service is earned after December 31, 2000. For vesting service, one year of service is accrued for each year an employee works 1,000 or more hours. |
| 4. <u>Eligibility of Benefits</u> | |
| a) Normal Retirement | The first day of the month coinciding with or following the 65 th birthday and 5 years of credited service. |
| b) Early Retirement | The first day of the month coinciding with or following age 60 and 5 years of credited service. |
| c) Late Retirement | A participant may remain in employment beyond the Normal Retirement Date. |
| d) Deferred Vested | Five years of credited service. |
| e) Disability | Totally and permanently disabled and completion of 10 years of vesting service. |
| f) Spouse's Pension | Eligible for Deferred Vested Pension. |
| g) Death | Eligible for Deferred Vested Pension. |

**Schedule SB, Part V –
Summary of Plan Provisions**

5. Benefit Amounts

- | | |
|----------------------|---|
| a) Normal Retirement | Frozen accrued benefit as of December 31, 2000. |
| b) Early Retirement | A monthly pension for life commencing at Normal Retirement Date or the participant may elect to have the monthly payments commence earlier, reduced by 0.6% per month before Normal Retirement Date. |
| c) Late Retirement | A monthly pension for life commencing at Late Retirement Date, calculated as of the employee's Normal Retirement and actuarially increased to Late Retirement Date. |
| d) Deferred Vested | A monthly pension for life commencing at age 65. |
| e) Disability | An immediate benefit equal to \$325 per month payable until age 65. |
| f) Spouse's Pension | Joint & 50% Survivor coverage is automatic for the spouse of any vested participant regardless of age. Benefit is payable after the later of (1) the participant's death, or (2) the date the participant would have reached the earliest permissible retirement age. |
| g) Death | Same as Spouse's Pension [5(f) above]. |

**Schedule SB, line 26 –
Schedule of Active Participant Data**

There are no active participants in the plan.

**Schedule SB, line 32 –
Schedule of Amortization Bases**

Type of Base	Date Established	Balance At Val Date	Payment	Years Remaining At Val Date
Shortfall	1/1/2008	\$594,737	\$130,899	5
Shortfall	1/1/2009	\$190,399	\$36,160	6
Shortfall	1/1/2010	\$368,136	\$61,954	7
Total		\$1,153,272	\$229,013	